

## ABSTRACT OF THE DISCLOSURE

A method for peeling off a thin film semiconductor element over an insulating surface by using a void, and a method for manufacturing a semiconductor device by transferring the peeled semiconductor element. According to the peeling method of the invention, a first base layer having a plurality of recessed portions is formed over a substrate, and a second base layer having a plurality of voids is formed on the recessed portions of the first base layer. On the second base layer, a third base layer is formed and a semiconductor element is formed thereon. Then, by separating the second base layer at an intersecting surface with the voids, the semiconductor element is peeled off from the substrate.